

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
Alexandria Division

IN THE MATTER OF THE TAX)	
LIABILITIES OF:)	No. 1:13-mc-00024-LMB-TRJ
)	
JOHN DOES, Norwegian taxpayers holding)	
Capital One Bank, N.A. payment card)	
XXXXXXXXXXXXXXXX2518;)	
M&T Bank, N.A. payment cards)	
XXXXXXXXXXXXXXXX3921,)	
XXXXXXXXXXXXXXXX0626, and)	
XXXXXXXXXXXXXXXX0984;)	
Bank of America, N.A. payment cards)	
XXXXXXXXXXXXXXXX8220,)	
XXXXXXXXXXXXXXXX1756,)	
XXXXXXXXXXXXXXXX0066, and)	
XXXXXXXXXXXXXXXX2852; and)	
Citibank, N.A. payment cards)	
XXXXXXXXXXXXXXXX2182, and)	
XXXXXXXXXXXXXXXX2184.)	

**MEMORANDUM IN SUPPORT OF MOTION FOR ENTRY OF A SUPPLEMENTAL
ORDER AUTHORIZING SERVICE OF “JOHN DOE” SUMMONS ON BANK OF
AMERICA AFFILIATE FIA CARD SERVICES, N.A.**

The United States respectfully moves the Court to enter an order permitting it to issue a “John Doe” summons to FIA Card Services, N.A., an affiliate of Bank of America, N.A., in addition to issuing such a summons to Bank of America, N.A. On July 26, 2013, the Court entered an order permitting the United States to serve a “John Doe” summons on Bank of America, N.A., in substantially the same form as Exhibit C to the declaration of Cheryl Kiger, seeking information about four Bank of America-branded credit cards. When Bank of America, N.A. was contacted to discuss service of the summons, it indicated that FIA Card Services, is the records custodian for Bank of America credit cards, and that the summons should be issued to FIA Card Services, N.A. (Ex. E). FIA Card Services, N.A. is an affiliate of Bank of America,

N.A., FIA Card Servs., N.A. v. Conant, 476 B.R. 674, 678 (D. Mass. 2012), and a summons to Bank of America, N.A. would ordinarily require it to produce records kept by affiliates to the extent it can obtain access to such records, see, e.g., United States v. Textron Inc., 553 F.3d 87 (1st Cir. 2009), vacated on other grounds, 560 F.3d 513 (1st Cir. 2009). However, in order to conserve the resources of the parties as well as limited judicial resources, the United States proposes to issue a duplicate summons to FIA Card Services, N.A. Because the Court has previously found that the proposed summons meets the requirements for issuance of “John Doe” summonses, the United States contends that no new petition is required.

Date: August 8, 2013

Respectfully submitted,

NEIL H. MACBRIDE
United States Attorney

_____/s/_____
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